REMARKS

In the Office Action, the Examiner issued a requirement based upon alleged "lack of unity" under PCT Rule 13.1. In the restriction, the Examiner divided the subject matter of the claims into the following groups: Group I (Claims 1 - 14) and Group II (Claims 15 - 18).

Applicants hereby elect Group I (Claims 1 - 14) but this election is made with traverse and is solely for the purpose of advancing prosecution of this case.

It is believed that the requirement to restrict the invention is improper. The claims are sufficiently related that their respective classes would be thoroughly cross-referenced, and many of the same classes would be searched regardless of which group of claims was elected.

The Group I claims are directed to a process for reducing an exocyclic double bond at the 5-position of a thiazolidinedione moiety of a thiazolidinedione precursor. The Group II claims are directed to a process for preparing a thiazolidinedione antihyperglycemic compound comprising reducting the exocyclic double bond at the 5-position of a thiazolidinedione moiety of a corresponding thiazolidinedione precursor. Hence both sets of claims require that a search be made for processes for reducing an exocyclic double bond at the 5-position of a thiazolidinedione moiety of a thiazolidinedione precursor.

In other words, an examination of the Group II claims will require a search of the same prior art as an examination of the Group I claims. Each would require searching all of the art relating to processes for reducing an exocyclic double bond at the 5-position of a thiazolidinedione moiety of a thiazolidinedione precursor. Furthermore, separate examination of the Group I and Group II claims may lead to inconsistent examinations and likely will result in duplication of effort. It is therefore a more efficient use of Patent Office manpower and resources to examine all claims which are closely related at one time rather than conducting separate examinations.

Moreover, restriction is not "required" by 35 U.S.C. §121 as suggested by the Examiner. Congress wisely gave the Commissioner the "discretion" to require restriction. According to 35 U.S.C. § 121 "... the Commissioner may require the application to be restricted...." (emphasis added). Likewise, the MPEP § 803 lists two criteria that must be present for restriction to be proper:

1) The invention must be independent or distinct; and

Application No. 10/577,121 March 26, 2008

2) There must be a serious burden on the Examiner if restriction is not required (emphasis added).

Because the Examiner has not shown any serious burden if examination of all the claims is conducted and the claims cover closely related subject matter, Applicant respectfully requests the Examiner reconsider and withdraw the restriction requirement and examine Claims 1-18.

In the event this response is not timely filed, Applicants hereby petition for the appropriate extension of time and request that the fee for the extension along with any other fees which may be due with respect to this paper be charged to our Deposit Account No. 12-2355.

Respectfully submitted,

LUEDEKA, NEELY & GRAHAM, P.C.

By:

J. David Gonce

Registration No. 47.601

Date: March 26, 2008

P.O. Box 1871

Knoxville, Tennessee 37901

(865) 546-4305